

A DEALER in wall paper, W. H. Saunders, Winnipeg, has assigned in trust.

THE creditors of James Clarke, a city grocer, have accepted a compromise at 50c. on the dollar.

AN offer of 40c. on the dollar has been made to creditors by J. R. & G. F. Blanchard, dry goods dealers of Kentville N. S.

A DRY goods dealer in Toronto, A. B. Flint, is asking an extension. He shows a surplus of \$12,000 over liabilities of \$50,000.

N. A. PERKINS of Penetanguishene, being unable to find the necessary security for his compromise of 40c. on the dollar the estate will be sold by the trustee.

JOHN KIRK, a baker at Carlton Place, has left suddenly without bidding his friends or creditors good-bye. He owes about \$800, and has left next to nothing to pay it with.

WE observe the assignment of a Toronto grocer, Chas. Hickling, with liabilities of about \$6,000 mostly to one firm. The estate will probably pay about fifty cents on the dollar.

WE understand that Messrs. Chas. Boeckh & Sons, Toronto, have been appointed Ontario agents for the celebrated Royal Matches manufactured by J. A. Rousseau, St. Casimir, Que.

THE sheriff of Winnipeg must be a hard worked individual. He has been, or will be, busy selling out the effects of G. J. Brouse, lumber dealer, Wm. Ferguson grocer, John McCloud boots and shoes, and R. H. Peel liquor dealer.

W. H. CHOQUETTE, barely a year in business at Coaticook, Que., has assigned to Kent & Turcotte, of Montreal and will probably be wound up.—Eugene Provost, grocer, Montreal has assigned to two of his creditors, and will be closed out. He failed before only a few months ago.

A SEIZURE before judgment has been issued against L. Loewenthal, tailor, Montreal, at the instance of Messrs H. R. Beveridge & Co., for \$2,850. The plaintiffs allege their belief that Loewenthal is insolvent, and that he refuses to settle or make an assignment. A meeting of creditors is to be held.

THE result of all the recent litigation about the affairs of the Pioneer Beet Root Sugar Company, of Coaticook, Quebec, is a judgment appointing Mr. John Fair of Montreal provisional liquidator, and a meeting of creditors, shareholders etc., is called for the 14th inst., to consider the situation and appoint a regular liquidator.

THE machinery for manufacturing woollens, alpacas and fancy goods, to be used in Mr. Victor Hudon's Beauharnois Mills, will reach its destination some time in the coming fall. Mr. Hudon has just returned from Europe, and his inspection of French and English appliances employed in that branch of the industry will doubtless be valuable to him.

RYAN's handsome new block in Winnipeg, bears the inscription, "The earth is the Lord's and the fullness thereof." The *Sun* thinks this a rather queer motto for a boot and shoe establishment, and would suggest as being more appropriate, especially in these hard times, "None but the wearer knows where the shoe pinches."

THE Customs authorities seem to have made up their minds that there is considerable crookedness in the importation of jewelry in certain quarters. Some excitement was created in Montreal last week over the seizure of two wholesale stocks belonging to Messrs. Wm. Eaves and E. & A. Eaves, and closely following the announcement that the jewelry stock of L. G. Bailey, Cornwall has also been seized for alleged irregularities.

A LIQUOR dealer and bottler of Halifax, N. S., James Knight, has assigned in trust and the business will be carried on in the meantime in the hope that liabilities may be paid in full. Mr. Knight was unfortunate before as one of the firm of J. & E. Knight who failed in 1870.

MESSRS. JOHN STARK & Co., brokers and financial agents, have removed to their new offices at 30 Toronto Street. The National Investment Company will remain at the old stand corner of Adelaide and Victoria Street under the management as formerly, of Mr. Andrew Rutherford.

DEBENTURES to the value of \$175,000 and bearing interest at the rate of five per cent. per annum, are offered for sale by the City of London. The Village of Parkdale also requests tenders for the purchase of Local Improvement, Drainage, School and Water-Works debentures amounting in all to about \$35,000.

THE steamer *Quebec* on her last trip from Sarnia took up to the North-West two complete outfits of drilling machinery, engines and boilers, with a party of drillers from Petrolia. Their destination is the new city of Medicine Hat, on the line of the Canada Pacific and their business is to put down a series of artesian wells along the C. P. Railway to furnish water for the railway.

THE annual compilation of Mr. A. Bouchereau, of New Orleans, gives the yield of the sugar crop made and marketed during the crop year 1882-83. These returns show the total yield to have been the largest since the breaking out of the civil war, aggregating 241,220 hhds., or 135,297 tons, against 122,982 hhds., or 71,373 tons in 1881-82, and 218,314 hhds., or 121,867 tons in 1880-81.

JAMES PARKER, a druggist commenced business in Winnipeg in June 1881, on a capital of \$500. In January last he showed a surplus of \$6,800 a "doubling up" of capital of some 1,300 per cent. showing profits remarkable even for a druggist. Probably, however, it was not all drugs and chemicals which went to make up this imaginary surplus, else we would not likely have heard of his assignment.

GUENETTE & NELSON, a Montreal furniture firm, in business only about two years, have been in cramped shape for some time past, and a *saisie arret* before judgment recently issued against them for \$1,973 has brought about an assignment. Liabilities are put at \$9,000, with a deficiency of some \$3,000. Their success was questionable from the first, as neither partner was credited with much ability.

MR ALBERT WRIGHT, of Otterville, has purchased the nursery stock of the late Donald McLaren, of Tilsonburg, and will establish a walnut nursery upon his farm near Otterville. With this nucleus stock of seven thousand young native black walnut trees, mostly from five to eight feet in height, Mr. Wright hopes to complete the establishment of a walnut nursery, whence stock can be obtained at all times.

THE St. John, N. B., dry goods firm of T. & H. Likely are reported as assigned. They have had an up hill fight ever since beginning business in 1877, and the failure in 1879, of Everett & Butler, who mainly supplied them, embarrassed them considerably. They compromised their liability to that firm, but have never been able to work to a strong position, and the failure does not create surprise. They opened a branch at Sussex last fall, a move which did not help them.

D. LOGAN, a dealer in dry goods in Ridgetown has been behind with his payments, and a London house interested has sent a man to take stock with a view to submitting a statement to others who are creditors. His liabilities are \$11,900, of this sum \$7,000 is due the London

creditor. It is said that Logan's late partner Tate, overbought and was otherwise extravagant in his management of the firm's affairs, and this has led to the present difficulty.

S. & J. ARMSTRONG, McKellar Ont., from the varied nature of their business were able to supply the population of that village and district with almost any article pertaining to household economy, etc. They kept a general store, ran a carding mill, had a wagon shop, a boot and shoe house. They have assigned in trust. We have not learned the cause of their trouble it is likely to have been "too many irons in the fire."

AN old dry goods man at St. Henri de Montreal, M. Auguste Labelle, whose failure we noted a few weeks ago, has effected a settlement at the rate of 60 cents on the dollar, spread over 15 months.—A. Birs of St. Cesaire, Que., the country tinsmith who attempted to run a large manufacturing business, and failed under rather discreditable circumstances, as noted in a recent issue, has made an offer of 40 cents in the dollar cash on his liabilities.

FROM Meaford we learn that there are now two looms of twenty spaces each in operation at the Elastic Web Factory in that town: that is they weave twenty webs each at one time. One of them is a plain loom, and the other for figure work. The goods are designed for suspenders, and similar goods. The Messrs. Wilford and Mr. Boswell, are to be congratulated on the progress they have made. The required capital to make the factory a permanency is stated to be forthcoming.

MR. HARDEN, traffic manager of the C. P. R. reports rapid progress in the construction of the C. P. R. elevator at Port Arthur, the capacity of which is 250,000 bushels of grain. The coal dock at Fort William is also progressing. Many thousand tons of coal will be stored there this fall, and during the winter the C. P. R. company will bring this coal into the city. Last year the C. P. R. paid the Manitoba road \$6 per ton to bring in their coal. This great cost will be dispensed with this year and coal ought consequently to become cheaper.

A CONTROVERSY having arisen as to where the first steel rails made in America were rolled, the *Inter-Ocean* claiming that they were rolled in Wyandotte, Mich., on Detroit River, on May 11, 1865, while the North Chicago Rolling Mills made their first ones on May 24th 1865, the *Chicago Journal of Commerce* explains that the steel for the first steel rails was made by Captain E. B. Ward in his new converters at Wyandotte. But the ingots were brought to his North Chicago Rolling Mills and there rolled into steel rails which were put into use on the C., B. & Q. Road.

AT this time last year, says the *Montreal Witness* of 6th instant, from eight to ten ships were constantly at the Hochelaga wharves taking in lumber, whereas, at present, there is not a single ship at any of those lumber wharves, and the quantity of lumber for shipment amounts, as compared with the last and several previous seasons, to almost nothing. On the other hand, it must be noted that the trade in deals has largely increased. Several ships are at present loading with deals in the new canal basin and the record in the Port Warden's office shows that the increase has been nearly uniform the entire season.

A COMPANY has been organized on an extensive scale in London, Ont., to engage in the manufacture of farming implements. The name is the North American Agricultural Implement and General Manufacturing Company (Limited), and it has absorbed the business of the Globe Works Company of London, recently stopped, the Plummer Wagon Company, London, and